

Community Education

Department of Education & Early Development – Program 3

I. PROGRAM OBJECTIVES

The purpose of this program is to provide educational and recreational opportunities to all people in a given community, regardless of age.

II. PROGRAM PROCEDURES

The Department allocates funds to eligible school districts based on AS 14.36.030

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Funds must be used for planning, training, and operating expenditures of a community school's program in the community served by the school district. Expenditures must be in accordance with the grant.

Suggested Audit Procedure

- Test transactions to determine whether expenditures are necessary and reasonable for the performance and administration of the program, and are authorized or not prohibited under statutes, regulations, and applicable agreements.

B. ELIGIBILITY

Compliance Requirement

All public school districts in the state of Alaska are eligible for this program.

Suggested Audit Procedure

- There are no special suggested audit procedures.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

Normally, there is no matching level of effort required. Depending upon fund availability, however, districts and the State may provide additional support for this program if deemed appropriate. Additional support is subject to matching requirements and limitation described in AS 14.36.030(b) and (c)

Suggested Audit Procedures

- For additional support as per AS 14.36.030(b):
 1. Review financial and related records to ensure that the school district complied with matching requirements and limitations described in AS 14.36.030(b) and (c);
 2. Review financial and related records to ensure that in-kind support was limited to support for purposes which benefit only the community school program; and
 3. Review budget documents to ensure that cash and in-kind support of the community school program is itemized in the community education section of the budget.

D. REPORTING REQUIREMENTS

Compliance Requirement

An annual statistical report is due by July 30, as per 4 AAC 32.020(g).

Suggested Audit Procedures

- Review procedures for preparing reports and evaluate adequacy; and
- Trace data to the supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The maximum amount that may be spent for indirect program charges is the Department of Education and Early Development's annually approved indirect cost rate for the school district multiplied by the total amount of the grant.

Suggested Audit Procedures

- Review financial and related records to ensure that indirect charges were within the limits described in 4 AAC 32.025; and
- Review and evaluate policies and procedures for ensuring compliance with limitations on charging indirect costs.

Modified 5/00